REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND, AND IRELAND).

RETURN to an Order of the Honourable The House of Commons, dated 7 July 1910;—*for*,

RETURN "showing, for the year ended the 31st day of March 1910: (1) the Amount contributed by *England*, *Scotland*, and *Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the EXPENDITURE on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England*, *Scotland*, and *Ireland*, respectively, which are available for Imperial EXPENDITURE (in continuation of Parliamentary Paper No. 208 of Session 1909)."

Treasury Chambers,
20 July 1910.

C. HOBHOUSE.

(*Mr. John O'Connor.*)

Ordered, by The House of COMMONS, *to be Printed.*
20 *July* 1910.

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Part I.—REVENUE.

1909–10.

	Revenue (Net Receipts)									
	As Collected					As Contributed.				
	In England.	In Scotland.	In Ireland.	From other Sources.	Total.	By England.	By Scotland.	By Ireland.	From other Sources.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Customs	24,961,000	2,430,000	2,742,000	—	30,133,000	21,194,000	5,174,000	2,765,000	—	30,133,000
Excise	19,897,000	6,298,000	4,437,000	—	30,642,000	23,603,000	4,342,000	2,696,000	—	30,642,000
Estate, &c. Duties	13,202,000	1,863,000	684,000	—	21,735,000	18,907,000	1,863,000	964,000	601,000	21,735,000
Stamps	7,653,000	503,000	209,000	—	8,365,000	7,644,000	609,000	513,000	37,000	8,365,000
Land Tax	68,000	30,000	—	—	118,000	88,000	30,000	—	—	118,000
House Duty	417,000	104,000	—	—	521,000	417,000	104,000	—	—	521,000
Income Tax	10,631,000	1,895,000	388,000	—	12,758,000	10,631,000	1,977,000	451,000	248,000	12,757,000
Total Revenue from Taxes £	81,865,000	14,587,000	8,994,000	—	104,446,000	84,983,000	11,829,000	7,106,000	881,000	104,846,000
Postal Service	26,634,000	1,722,000	900,000	—	18,256,000	15,634,000	1,722,000	900,000	—	18,256,000
Telegraph Service	2,648,000	297,000	180,000	—	3,125,000	2,644,000	297,000	180,000	—	3,125,000
Telephone Service	1,523,000	183,000	30,000	—	1,741,000	1,523,000	188,000	30,000	—	1,741,000
Crown Lands	438,000	24,000	26,000	—	488,000	438,000	24,000	26,000	—	488,000
Receipts from Suez Canal Shares and Sundry Loans	—	1,500	—	1,267,500	1,269,000	—	1,500	—	1,267,500	1,269,000
Miscellaneous	900,500	76,500	116,000	591,000	1,684,000	900,500	76,500	116,000	591,000	1,684,000
Total Non-Tax Revenue £	21,141,500	2,209,000	1,263,000	1,858,500	26,561,000	21,141,500	2,209,000	1,252,000	1,858,500	26,561,000
Aggregate Revenue £	103,006,500	16,196,000	9,846,000	1,858,500	130,907,000	104,274,500	14,168,000	8,355,000	2,439,500	130,907,000
Per Cent.	*78 60*	*12 37*	*7 52*	*1 42*	*100 00*	*80 00*	*10 80*	*6 38*	*1 86*	*100 00*

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DETAILS of REVENUE Contributed by each Division of the United Kingdom and from other Sources in the Year 1909–10

	Revenue (Net Receipt) As Collected.				Revenue (Net Receipt) As Adjusted to give True Contribution.					REMARKS
	In England.	In Scotland.	In Ireland.	TOTAL.	By England.	By Scotland.	By Ireland.	From other Sources.	TOTAL.	
CUSTOMS—	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Cocoa	294,000	7,000	2,000	303,000	241,000	30,000	32,000	—	303,000	By population proportions.
Chicory and Coffee	209,000	18,000	1,000	228,000	209,000	15,000	13,000	—	228,000	By proportions ascertained for 1890–91, from Railway &c. Returns. *See* Parliamentary Paper, 238 1891, page 91
Dried Fruits	469,000	26,000	12,000	501,000	396,000	54,000	49,000	—	501,000	By population proportions.
Foreign and Colonial Spirits	2,678,000	348,000	272,000	3,293,000	2,668,000	326,000	279,000	—	3,293,000	By proportions ascertained for 1909–10
Motor Spirit	313,000	5,000 (Repayment.)	—	318,000	283,000	20,000	10,000	—	313,000	Based on estimated consumption
Sugar	2,318,000	508,000	139,000	2,960,000	2,863,000	522,000	576,000	—	2,960,000	By proportions ascertained by inquiries as to quantities interchanged between Great Britain and Ireland in 1903–4. The contributions thus ascertained for Great Britain are divided on population proportions as between England and Scotland
Tea	4,360,000	165,000	302,000	5,678,000	4,198,000	617,000	862,000	—	5,678,000	
Tobacco	12,437,000	1,399,000	1,245,000	16,081,000	12,752,000	1,667,000	1,472,000	—	15,891,000	By proportions ascertained for 1903–4, upon inquiries made of manufacturers and dealers
Wine	994,000	93,000	93,000	1,183,000	917,000	135,000	81,000	—	1,123,000	By proportions ascertained by inquiries as to wine interchanged between Great Britain and Ireland in 1903–4. By population proportions as between England and Scotland
Other Articles	40,000	—	3,000	43,000	34,000	5,000	4,000	—	43,000	By population proportions.
TOTAL CUSTOMS £.	24,002,000	2,420,000	2,742,000	30,126,000	24,194,000	3,174,000	2,758,000	—	30,126,000	
Per Cent	*80 30*	*8 04*	*9 10*	*100 00*	*80 32*	*10 54*	*9 14*	—	*100 00*	

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Details of Revenue Contributed by each Division of the United Kingdom and from other Sources in the Year 1909–10—*continued.*

	Revenue (Net Receipts) As Collected.				Revenue (Net Receipts) As Adjusted to give True Contribution.					Remarks
	In England.	In Scotland.	In Ireland.	Total.	By England.	By Scotland.	By Ireland.	From other Sources.	Total.	
Excise	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Spirits	5,706,000	5,927,000	2,832,000	14,565,000	9,378,000	3,936,000	1,256,000	—	14,565,000	Based on consumption of spirits as beverage in each Kingdom as ascertained from the permit returns of removals of duty-paid spirits
Beer	10,555,000	601,000	1,376,000	12,532,000	10,953,000	506,000	1,073,000	—	12,532,000	Adjusted on basis of statistics of transit of beer to three Kingdoms in the year 1903–4
Glucose and Saccharin	81,000	3,000	—	84,000	81,000	3,000	—	—	84,000	
Licences	2,005,000	394,000	311,000	2,700,000	2,009,000	394,000	317,000	—	2,700,000	Revenue as collected.
Railway Duty	300,000	22,000	—	322,000	300,000	22,000	—	—	322,000	
Motor Spirit	—	8,000	—	8,000	—	8,000	—	—	8,000	
Patent Medicine Labels and Playing Cards	340,000	3,000	—	343,000	330,000	13,000	10,000	—	343,000	Medicine labels adjusted as estimated in 1906.
Other Items	2,000	—	6,000	8,000	2,000	—	6,000	—	8,000	Revenue as collected.
Total Excise £.	19,087,000	6,958,000	4,482,000	30,542,000	23,603,000	4,942,000	2,662,000	—	30,542,000	— Total Excise.
Per Cent	*62 49*	*22 81*	*14 69*	*100 00*	*77 28*	*16 18*	*8 54*	—	*100 00*	
Estate, &c. Duties										
Estate Duty (1894)	15,178,000	1,461,000	532,000	17,169,000	13,182,000	1,435,000	532,000	300,000	17,469,000	Revenue as collected but with allowance made for duty on property of persons dying domiciled outside the United Kingdom
Probate Duty	44,000	5,000	5,000	52,000	46,000	5,000	5,000	1,000	52,000	
Estate Duty (Temporary)	8,000	1,000	—	9,000	5,682,000	406,000	149,000	—	6,234,000	Revenue as collected.
Legacy Duty	3,107,000	327,000	93,000	3,527,000						
Succession Duty	539,000	74,000	20,000	633,000						
Corporation Duty	47,000	1,000	—	48,000						
Total Estate, &c. Duties £.	19,303,000	1,869,000	684,000	21,756,000	18,897,000	1,853,000	684,000	301,000	21,756,000	— Total Estate, &c. Duties.
Per Cent.	*88 77*	*8 59*	*3 14*	*100 00*	*86 81*	*8 52*	*3 14*	*1 33*	*100 00*	

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STAMPS (exclusive of Fee and Patent Stamps). *Per Cent*	7 639,000 *80 30*	538,000 *7 07*	293 000 *3 43*	8,833,000 *100 00*	7,544,000 *88 38*	638,000 *7 49*	513,000 *6 02*	37,000 *43*	8,532,000 *100 00*	STAMPS. A slight correction has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland; 2 5 per cent. of one-fourth of total produce being deducted from England, and 1 5 per cent. added to Scotland and 8 per cent. added to Ireland. A further adjustment is made on account of the Duty on Insurance Policies, &c. paid in England but really contributed by Scotland and Ireland. A correction has also been made in respect of taxation levied on property situated in the United Kingdom, the proprietors of which are domiciled abroad.
LAND TAX *Per Cent*	88 000 *74 58*	30,000 *25 42*	— —	118,000 *100 00*	88 000 *74 58*	30,000 *25 42*	— —	— —	118,000 *100 00*	Revenue as collected.
HOUSE DUTY *Per Cent*	417,000 *80 04*	104,000 *19 96*	— —	521,000 *100 00*	417 000 *80 04*	104 000 *19 96*	— —	— —	521,000 *100 00*	
INCOME TAX (Approximate Distribution of Receipts)										
Schedule A.—Lands and Houses.	1,000,000	500,000	60 000	1,560,000	1,000,000	500,000	60,000	—	1,560,000	ditto.
Schedule B.—Occupation of Land.	30,000	15,000	5,000	50,000	30,000	15,000	5,000	—	50,000	
Schedule C.—Government Stocks, &c.	3,055,000	—	30,000	3,085,000	6,015,000	355,000	225,000	120,000	7,250,000	Adjusted on basis of information derived from the statistics of estate duty for the five years ended 1907–8. An allowance has also been made for duty on property of persons domiciled abroad
Schedule D.—Public Companies, Foreign Dividends, Coupons, &c.	4,278,000	740,000	168,000	5,185,000						
£.	8,353,000	740,000	168,000	7,260,000						
Schedule B.—Trades and Professions.	2,158,000	498,000	105,000	2,742,000	2,117,000	387,000	110,000	8,000	2,742,000	Ditto to extent of one-fifth of total produce
Schedule E.—Public Offices, &c. Official Salaries.	575,000	16,000	30,000	621,000	565,000	100,000	50,000	115,000	1,330,000	Revenue as collected, but with an allowance for duty on salaries of Imperial Officers.
Schedule E.—Non-Official Salaries.	425,000	90,000	11,000	528,000						
£.	1,000,000	106,000	50,000	1,150,000						
TOTAL INCOME TAX £. *Per Cent*	10,601,000 *82 35*	1,553,000 *13 01*	353,000 *3 04*	12,707,000 *100 00*	10,681,000 *72 36*	1,977,000 *13 50*	461,000 *3 34*	244,000 *1 02*	12,732,000 *100 00*	TOTAL INCOME TAX. *Per Cent*

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DETAILS OF MISCELLANEOUS REVENUE, 1909–10.

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	Total.
	£.	£.	£.	£.	£.
Small Branches of the Hereditary Revenue.	66,500	—	1,000	6,500	74,000
Bank of England	187,000	—	—	—	187,000
Bankruptcy Act, 1883	24,500	—	—	—	24,500
Companies (Winding-up) Act, 1890	8,000	—	—	—	8,000
Expenses of Administration of Local Loans.	10,000	—	28,000	2,000	40,000
Mint	—	—	—	164,500	164,500
Receipts by Civil Departments:					
Board of Trade	—	—	—	2,500	2,500
Charity Commission	1,500	—	—	—	1,500
Civil Service Commission	—	—	—	500	500
Colonial Office	—	—	—	37,000	37,000
County Courts	18,500	—	—	—	18,500
Fishery Board, Scotland	—	5,000	—	—	5,000
Friendly Societies Registry	1,500	—	—	—	1,500
Police Courts, Chatham and Sheerness	500	—	—	—	500
Prisons, Scotland	—	500	—	—	500
Receiver of the Hereditary Revenue	1,000	—	—	—	1,000
Supreme Court of Judicature, Ireland	—	—	1,500	—	1,500
Treasury	2,500	—	—	34,500	37,000
Ordnance Factories	—	—	—	12,500	12,500
Savings and Over-issues	8,000	—	500	12,000	20,500
Isle of Man	—	—	—	10,000	10,000
Sundry small items	1,000	500	500	500	2,500
	830,500	6,000	31,500	282,500	650,500
Add,—					
* Fee and Patent Stamps, as detailed on page 7.	570,000	70,500	84,500	308,500	1,033,500
Total Miscellaneous Revenue - £.	900,500	76,500	116,000	591,000	1,684,000
Per Cent., Total	*53·47*	*4·54*	*6·89*	*35·10*	*100·00*
Per Cent., England, Scotland, and Ireland	*82·39*	*7·00*	*10·61*	—	*100·00*

* Actual receipts in the year.

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DETAILS OF MISCELLANEOUS REVENUE, 1909-10—*continued.*

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	TOTAL.
*FEE AND PATENT STAMPS:	£.	£.	£.	£.	£.
Bankruptcy Court, Ireland - - -	—	—	2,000	—	2,000
Civil Service Commission - - -	—	—	—	14,000	14,000
Companies Registration - - -	87,000	6,000	2,000	—	95,000
County Courts, Ireland - - - -	—	—	20,000	—	20,000
District Audit - - - - -	57,000	—	—	—	57,000
Edinburgh Gazette - - - -	—	3,500	—	—	3,500
Judgments Registry Fund - - -	—	—	1,500	—	1,500
Judicature - - - - - -	365,500	—	35,000	—	400,500
Land Commission, Ireland - - -	—	—	2,000	—	2,000
Land Registry - - - - -	53,500	—	—	—	53,500
Law Courts, Scotland - - - -	—	13,500	—	—	13,500
London Gazette - - - - -	6,000	—	—	—	6,000
Lunacy Fee Fund - - - - -	—	—	500	—	500
Newspaper Registration - - -	—	—	—	—	—
Public Record - - - - -	500	—	2,000	—	2,500
Railway Commission - - - -	500	—	—	—	500
Register House, Scotland - - -	—	47,500	—	—	47,500
Registration of Deeds - - - -	—	—	14,000	—	14,000
Registration of Title - - - -	—	—	5,500	—	5,500
Registration of Money Lenders - -	—	—	—	3,000	3,000
Patents, Designs, and Trade Marks - -	—	—	—	291,500	291,500
TOTAL FEE AND PATENT STAMPS - £.	570,000	70,500	84,500	308,500	1,033,500

* Actual receipts in the year.

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Part II.—EXPENDITURE.

1909–10.

(Exchequer Issues.)

	On English Services.	On Scottish Services.	On Irish Services.	On General Services.	Total.
	£.	£.	£.	£.	£.
National Debt Charges - - -	—	—	—	21,758,000	21,758,000
Naval and Military Charges:					
(a) Army - - - - - -	—	—	—	27,451,000	27,451,000
(b) Navy - - - - - -	—	—	—	35,807,000	35,807,000
Civil Government Charges:					
(a) On Consolidated Fund:					
(1) Civil List and Miscellaneous Charges.	332,500	150,000	158,500	797,500	1,438,500
(2) Payments to Local Taxation Accounts, &c.	6,880,000	1,123,000	1,442,500	—	9,445,500
(b) Voted - - - - - -	24,327,500	3,894,500	7,476,500	4,311,500	40,010,000
Total Civil Government Charges - - £.	31,540,000	5,167,500	9,077,500	5,109,000	50,894,000
Customs and Excise and Inland Revenue - - - - - -	2,651,000	421,000	270,000	—	3,342,000
Post Office Services - - -	14,945,000	1,862,000	1,365,000	521,000	18,693,000
Total Expenditure - £.	49,136,000	7,450,500	10,712,500	90,646,000	157,945,000
	£. 67,299,000				
Per Cent., England, Scotland, and Ireland - - - - - -	*73·01*	*11·07*	*15·92*	—	*100·00*
Per Cent. Total - - - -	*31·11*	*4·72*	*6·78*	*57·39*	*100·00*

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Details of Naval and Military Charges, 1909–10.

	English.	Scottish.	Irish.	General.	Total.
	£.	£.	£.	£.	£.
Army Services	—	—	—	27,235,900	27,451,000
Ordnance Factories	—	—	—	100	
Indian Army Pension Deficiency Fund Annuity	—	—	—	215,000	
Navy Services	—	—	—	35,807,000	35,807,000
Total Naval and Military Charges £.	—	—	—	63,258,000	63,258,000

Details of Civil Government Charges, 1909–10.

(a) On Consolidated Fund.

(1) Civil List and Miscellaneous Charges.

	English.	Scottish.	Irish.	General.	Total.
	£.	£.	£.	£.	£.
Civil List	—	—	—	470,000	470,000
Annuities and Pensions:					
Annuities to the Royal Family	—	—	—	106,000	106,000
Pensions for Naval and Military Services	—	—	—	19,000	19,000
Pensions for Political and Civil Services	—	—	—	17,500	17,500
Pensions for Judicial Services	43,500	19,500	11,000	—	74,000
Compensations, Courts of Justice	6,500	—	1,000	—	7,500
Retired Allowances to Members of the Household of Her late Majesty Queen Victoria.	—	—	—	15,500	15,500
Miscellaneous Pensions	—	—	—	500	500
Civil List Pensions	—	—	—	25,500	25,500
Total, Annuities and Pensions £.	50,000	19,500	12,000	184,000	265,500
Salaries and Allowances:					
Speaker, House of Commons	—	—	—	5,000	5,000
Exchequer and Audit Department	—	—	—	3,500	3,500
Clergy and Schools	—	18,000	—	500	18,500
Inspectors of Anatomy	500	500	500	—	1,500
Copyright Compensations	500	—	500	—	1,000
Salaries formerly on the Hereditary Revenues of Scotland.	—	6,000	—	—	6,000
Land Revenue Allowances	1,000	—	—	—	1,000
Lord Lieutenant, Ireland	—	—	20,000	—	20,000
Queen's Colleges, Ireland	—	—	15,500	—	15,500
Miscellaneous	—	—	500	—	500
Total, Salaries and Allowances £.	2,000	24,500	37,000	9,000	72,500
Courts of Justice:					
Salaries	280,500	104,000	109,500	24,500	518,500
Miscellaneous Services:					
Interest on Exchequer Bonds issued under the Cunard Agreement (Money) Act, 1904.	—	—	—	73,000	73,000
Annuity under the Treaty of Union	—	2,000	—	—	2,000
Greenwich Hospital	—	—	—	4,000	4,000
Duchy of Lancaster (Wine Compensation)	—	—	—	1,000	1,000
Duchy of Cornwall, &c. (Tin Compensation).	—	—	—	16,000	16,000
Public Offices Site Annuity	—	—	—	16,000	16,000
Total, Miscellaneous Services £.	—	2,000	—	110,000	112,000
Total, Civil List and Miscellaneous Charges £.	332,500	150,000	158,500	797,500	1,438,500

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Details of Civil Government Charges, 1909–10—*continued.*

(*a*) On Consolidated Fund—*continued.*

(2) Payments to Local Taxation Accounts, &c.

——	English.	Scottish.	Irish.	General.	Total
	£.	£.	£.	£.	£.
Exchequer Contribution to Ireland under the Land Purchase (Ireland) Act, 1891.	—	—	40,000	—	40,000
Agricultural Grant under the Local Taxation Account (Scotland) Act, 1898.	—	98,000	—	—	98,000
Grants under the Local Government (Ireland) Act, 1898:					
(1) Agricultural Grant - - - -	—	—	728,000	—	728,000
(2) In lieu of Local Grants - - -	—	—	79,000	—	79,000
(3) Equivalent of Local Taxation Licence Duties collected in Ireland in 1908-9.	—	—	212,500	—	212,500
Cost of Collection of Licences transferred to County Councils in England and Wales.	40,000	—	—	—	40,000
	40,000	98,000	1,059,500	—	1,197,500
Payments under Section 17 of the Finance Act, 1907, in respect of the proceeds of the following duties:—					
Customs—Beer and Spirit Duties - -	103,500	14,000	11,500	—	129,000
Excise:—					
Beer Duty - - - - - -	354,500	45,000	36,500	—	436,000
Spirit Duty - - - - - -	483,000	83,000	53,000	—	619,000
Licences - - - - - - -	2,068,500	377,000	—	—	2,445,500
Total Excise - - -	2,906,000	505,000	89,500	—	3,500,500
Estate, &c., Duties:					
(1) In relief of Rates generally - -	2,361,000	324,000	282,000	—	2,967,000
(2) In relief of Rates on Tithe Rent charges attached to Benefices.	144,000	—	—	—	144,000
(3) Under Agricultural Rates Acts and consequential Acts.	1,325,500	182,000	—	—	1,507,500
Total Estate, &c., Duties -	3,830,500	506,000	282,000	—	4,618,500
Total Payments under the Finance Act, 1907 - - £.	6,840,000	1,025,000	383,000	—	8,248,000
Total Payments to Local Taxation Accounts, &c. - £.	6,880,000	1,123,000	1,442,500	—	9,445,500

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Details of Civil Government Charges, 1909–10—*continued.*

(*b*) Voted.

———	English.	Scottish.	Irish.	General.	Total.
CLASS I.	£.	£.	£.	£.	£.
Royal Palaces - - - - - - -	56,000	4,000	—	—	60,000
Osborne - - - - - - - -	4,500	—	—	7,000	11,500
Royal Parks and Pleasure Gardens - -	108,000	17,500	—	—	125,500
Houses of Parliament Buildings - - -	—	—	—	54,000	54,000
Miscellaneous Legal Buildings (Great Britain)	45,500	16,000	—	—	61,500
Art and Science Buildings (Great Britain) -	83,500	7,000	—	—	90,500
Diplomatic and Consular Buildings - -	—	—	—	88,000	83,000
Revenue Buildings (Great Britain) - -	677,000	62,000	—	—	739,000
Labour Exchange Buildings - - - -	—	—	—	70,000	70,000
Public Buildings (Great Britain) - - -	417,500	27,000	1,000	234,500	680,000
Surveys of United Kingdom - - - -	78,000	19,000	89,000	—	186,000
Harbours under Board of Trade - - -	3,500	—	—	—	3,500
Peterhead Harbour - - - - - -	—	31,000	—	—	31,000
Rates on Government Property - - -	530,500	29,000	59,000	16,000	684,500
Public Works and Buildings in Ireland - -	—	—	204,000	19,000	223,000
Railways (Ireland) - - - - - -	—	—	60,000	—	60,000
Total of Class I. - £.	2,004,000	212,500	413,000	483,500	3,113,000

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Details of Civil Government Charges, 1909–10—*continued.*

——	English.	Scottish.	Irish.	General.	Total.
CLASS II.	£.	£.	£.	£.	£.
House of Lords Offices	—	—	—	22,000	22,000
House of Commons Offices	—	—	—	45,000	45,000
Treasury, &c.	35,500	10,000	9,500	50,000	105,000
Home Office	187,500	17,000	6,000	—	210,500
Foreign Office	—	—	—	66,000	66,000
Colonial Office	—	—	—	59,000	59,000
Privy Council Office	10,000	—	—	—	10,000
Board of Trade, &c.	—	—	—	349,000	349,000
Mercantile Marine Services	—	—	—	96,500	96,500
Bankruptcy Department of the Board of Trade	—	—	—	—	—
Board of Agriculture and Fisheries	145,000	15,000	—	—	160,000
Charity Commission	28,000	—	—	—	28,000
Civil Service Commission	—	—	—	34,000	34,000
Exchequer and Audit Department	—	—	—	64,000	64,000
Friendly Societies Registry	8,000	500	500	—	9,000
Local Government Board	254,000	—	—	—	254,000
Lunacy Commission	17,000	—	—	—	17,000
Mint	—	—	—	—	—
National Debt Office	—	—	—	13,000	13,000
Public Record Office	25,000	—	—	—	25,000
Public Works Loan Commission	1,500	—	—	—	1,500
Registrar General's Office	42,000	—	—	—	42,000
Stationery and Printing	245,000	38,500	44,500	409,000	737,000
Woods, Forests, &c., Office of	19,000	—	2,500	—	21,500
Works and Public Buildings, Office of	86,500	9,000	—	5,500	101,000
Secret Service	—	—	—	44,000	44,000
SCOTLAND.					
Secretary for Scotland's Office	—	34,000	—	—	34,000
Fishery Board	—	19,500	—	—	19,500
Lunacy Commission	—	6,000	—	—	6,000
Registrar General's Office	—	3,000	—	—	3,000
Local Government Board	—	16,500	—	—	16,500
IRELAND.					
Lord Lieutenant's Household	—	—	5,000	—	5,000
Chief Secretary's Office, &c.	—	—	28,500	—	28,500
Department of Agriculture, &c.	—	—	264,000	—	264,000
Charitable Donations and Bequests Office	—	—	2,000	—	2,000
Local Government Board	—	—	67,000	—	67,000
Public Record Office	—	—	6,500	—	6,500
Public Works Office	—	—	42,000	—	42,000
Registrar General's Office	—	—	12,000	—	12,000
Valuation and Boundary Survey	—	—	21,000	—	21,000
TOTAL OF CLASS II. £.	1,104,000	169,000	511,000	1,257,000	3,041,000

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Details of Civil Government Charges, 1909–10—*continued.*

———	English.	Scottish.	Irish.	General.	TOTAL.
CLASS III.	£.	£.	£.	£.	£.
Law Charges - - - - - - -	74,000	—	—	18,000	92,000
Miscellaneous Legal Expenses - - -	36,500	—	500	11,000	48,000
Supreme Court of Judicature - - -	327,500	—	—	—	327,500
Land Registry - - - - - - -	37,000	—	—	—	37,000
Public Trustee - - - - - - -	500	—	—	—	500
County Courts - - - - - - -	—	—	—	—	—
Police (England and Wales) - - - -	39,000	—	—	—	39,000
Prisons (England and the Colonies) - -	737,500	—	—	3,500	741,000
Reformatory and Industrial Schools (Great Britain).	208,500	66,500	—	—	275,000
Broadmoor Criminal Lunatic Asylum - -	62,500	—	—	—	62,500
SCOTLAND.					
Law Charges and Courts of Law - - -	—	77,000	—	—	77,000
Register House, Edinburgh - - - -	—	43,000	—	—	43,000
Crofters Commission - - - - - -	—	4,500	—	—	4,500
Prisons - - - - - - - -	—	95,000	—	—	95,000
IRELAND.					
Law Charges and Criminal Prosecutions -	—	—	63,500	—	63,500
Supreme Court of Judicature and other Legal Departments.	—	—	104,000	—	104,000
Land Commission - - - - - -	—	—	286,000	—	286,000
County Court Officers, &c. - - - - -	—	—	110,000	—	110,000
Dublin Metropolitan Police (including Police Courts).	—	—	96,000	—	96,000
Constabulary - - - - - - -	—	—	1,351,500	—	1,351,500
Prisons - - - - - - - -	—	—	111,500	500	112,000
Reformatory and Industrial Schools - -	—	—	109,000	—	109,000
Dundrum Criminal Lunatic Asylum - -	—	—	7,000	—	7,000
TOTAL OF CLASS III. - £.	1,523,000	286,000	2,239,000	33,000	4,081,000

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Details of Civil Government Charges, 1909–10—*continued.*

——	English.	Scottish.	Irish.	General.	Total.
CLASS IV.	£.	£.	£.	£.	£.
Board of Education	13,590,000	—	—	—	13,590,000
British Museum	177,500	—	—	—	177,500
National Gallery	21,500	—	—	—	21,500
National Portrait Gallery	6,000	—	—	—	6,000
Wallace Collection	6,000	—	—	—	6,000
Scientific Investigation, &c. (United Kingdom)	3,000	2,000	3,000	70,500	83,500
Universities and Colleges (Great Britain), and Intermediate Education, Wales.	174,500	42,000	—	—	216,500
Scotland,					
Public Education	—	2,145,000	—	—	2,145,000
National Galleries	—	5,000	—	—	5,000
Ireland.					
Public Education	—	—	1,606,500	—	1,606,500
Endowed Schools Commissioners	—	—	1,000	—	1,000
National Gallery	—	—	3,000	—	3,000
Queen's Colleges	—	—	5,000	—	5,000
Universities and Colleges	—	—	41,000	—	41,000
Total of Class IV. £.	13,933,500	2,194,000	1,659,500	70,500	17,907,500
CLASS V.					
Diplomatic and Consular Services	—	—	—	597,000	597,000
Colonial Services	—	—	—	1,218,500	1,218,500
Telegraph Subsidies and Pacific Cable	—	—	—	63,000	63,000
Cyprus (Grant in aid)	—	—	—	50,000	50,000
Treasury Chest Fund	—	—	—	17,000	17,000
Total of Class V. £.	—	—	—	1,945,500	1,945,500

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Details of Civil Government Charges, 1909–10—*continued.*

——	English.	Scottish.	Irish.	General.	Total.
CLASS VI.	£.	£.	£.	£.	£.
Superannuation and Retired Allowances -	361,000	32,000	84,000	213,000	690,000
Miscellaneous Charitable and other Allowances.	1,000	—	—	—	1,000
Hospitals and Charities (Ireland) - - -	—	—	17,000	—	17,000
Savings Banks' and Friendly Societies' Deficiency.	—	—	—	183,000	183,000
Old Age Pensions - - - - - -	5,202,000	952,000	2,342,000	—	8,496,000
Total of Class VI. - £.	5,564,000	984,000	2,443,000	396,000	9,387,000
CLASS VII.					
Temporary Commissions - - - - -	18,000	2,000	3,500	21,000	44,500
Miscellaneous Expenses - - - - -	3,000	4,000	2,000	—	9,000
Repayments to the Local Loans Fund - -	—	—	9,500	—	9,500
Repayments to Civil Contingencies Fund -	—	—	—	30,000	30,000
Expenses under Unemployed Workmen Act, 1905.	128,000	43,000	9,000	—	180,000
Ireland Development Grant - - - - -	—	—	187,000	—	187,000
Government Hospitality - - - - -	—	—	—	10,000	10,000
International Exhibitions - - - - -	—	—	—	65,000	65,000
Total of Class VII. - - £.	149,000	49,000	211,000	126,000	535,000
Class I. - - - - - - - - -	2,004,000	212,500	413,000	483,500	3,113,000
„ II. - - - - - - - - -	1,104,000	169,000	511,000	1,257,000	3,041,000
„ III. - - - - - - - - -	1,523,000	286,000	2,239,000	33,000	4,081,000
„ IV. - - - - - - - - -	13,983,500	2,194,000	1,659,500	70,500	17,907,500
„ V. - - - - - - - - -	—	—	—	1,945,500	1,945,500
„ VI. - - - - - - - - -	5,564,000	984,000	2,443,000	396,000	9,387,000
„ VII. - - - - - - - - -	149,000	49,000	211,000	126,000	535,000
Total Civil Government Charges Voted - - £.	24,327,500	3,894,500	7,476,500	4,311,500	40,010,000
Customs and Excise - - - - -	1,568,000	335,000	218,000	—	2,118,000
Inland Revenue - - - - - -	1,083,000	86,000	57,000	—	1,226,000
Total Customs and Excise, and Inland Revenue - £.	2,651,000	421,000	270,000	—	3,342,000
Post Office Services - - - - £.	14,945,000	1,862,000	1,365,000	521,000	18,693,000
Total Revenue Departments £.	17,596,000	2,288,000	1,635,000	521,000	22,035,000

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Part III.—CONTRIBUTION TO IMPERIAL SERVICES.

1909—10.

This Table shows the Net Balance of Revenue contributed by England, Scotland, and Ireland, which is available for Imperial Expenditure after the Local Expenditure of the three Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return.

Year 1909-10.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	TOTAL.	Per Cent.
	£		£		£		£	
Total Revenue as contributed as in Part I., page 2.	105,974,500	*82·49*	14,138,000	*11·01*	8,355,000	*6·50*	128,467,500	*100·00*
Local Expenditure as in Part II., page 8.	49,136,000	*73·01*	7,450,500	*11·07*	10,712,500	*15·02*	67,299,000	*100·00*
Revenue contributed in excess of Local Expenditure.	56,838,500	—	6,687,500	—	—	—	Net balance available for Imperial Expenditure. 61,168,500	—
Local Expenditure in excess of Revenue contributed.	—	—	—	—	*2,357,500*	—		

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